

DUE ON OR BEFORE			
[ FOID ]	YOUR ACCOUNT NO.		

1. Using the listing of cities and tax area codes for Schedule F, BOE-531-F1, locate the tax area code for the city/unincorporated area for each location.
2. Summarize the 1% local use tax due by tax area code.
3. Enter the tax area code(s) and total 1% local use tax due for each city/unincorporated tax area code.

[illegible]

F1. Enter the total local tax reported in column(s) B above.		F1. <u>                    </u> .00								
<div style="margin-left: 20px;"> a) If you are required to file a Schedule B, enter the amount from line F1 above on line B3 of Schedule B.  b) If you are required to file a Schedule E, enter the amount from line F1 above on line E3 of Schedule E.  c) If you are not required to file Schedule B or E, continue to lines F2 &amp; F3. </div>										
F2. Enter the local tax reported on Schedule C, or local tax on sales made and merchandise consumed at your permanent place of business in California.	<table border="1" style="border-collapse: collapse; width: 100%;"> <tr> <td style="padding: 2px; text-align: center;"><b>BOARD USE ONLY</b></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> <td style="width: 20%;"></td> </tr> <tr> <td style="padding: 2px; text-align: center;"><b>Tax Area Code</b></td> <td></td> <td></td> <td></td> </tr> </table>	<b>BOARD USE ONLY</b>				<b>Tax Area Code</b>				F2. <u>                    </u> .00
<b>BOARD USE ONLY</b>										
<b>Tax Area Code</b>										
F3. Total local tax (add lines F1 and F2). This total must agree with line 10 on your Consumer Use Tax Return or line 17 on your Sales and Use Tax Return.		F3. \$ <u>                    </u> .00								

**BE SURE TO ENCLOSE THIS SCHEDULE WITH YOUR SALES AND USE TAX RETURN - MAKE A COPY FOR YOUR RECORDS.**

## SCHEDULE F

### DETAILED ALLOCATION BY CITY OF 1% UNIFORM LOCAL SALES AND USE TAX

**General:** Schedule F is used by various industries to allocate the local sales and use tax to the proper jurisdiction pursuant to the Revenue and Taxation Code. See below for the type of business for which you are reporting local tax.

#### Lessors of Motor Vehicles

Section 7205.1 of the Revenue and Taxation Code provides that lessors of motor vehicles must allocate the local tax due on certain leases to the jurisdiction of the new motor vehicle dealer from whom the lessor acquired the leased vehicle on Schedule F. The following chart summarizes the Schedule F reporting requirements for leases of motor vehicles\* purchased from a new motor vehicle dealer:

Type of Lessor	Leases Exceeding Four Months	Leases of Four Months or Less
California lessor (other than a new motor vehicle dealer or "leasing company" as defined**)	California dealer's sales location (Schedule F)	Lessor's sales location
Out-of-State lessor:	California dealer's sales location (Schedule F)	Lessee's place of registration (Schedule B)

\* "Motor Vehicle" means any **new or used** self-propelled passenger vehicle other than a house car or pick-up rated less than one ton.

\*\* "Leasing Company" means:

- A motor vehicle dealer/lessor that originates lease contracts that are continuing sales and purchases and does not sell or assign the lease contracts, and
- The motor vehicle dealer/lessor has annual motor vehicle lease receipts of \$15,000,000 or more per location.

#### Other Important Information Regarding Leases

**Assigned Leases.** The place of allocation will remain the same for the duration of the lease, even if the lessor sells the vehicle and assigns the lease contract to a third party. Accordingly, if you are a lessor who assigns lease contracts to another lessor, you are required to provide the lessor with copies of the original purchase contract for each vehicle and/or copies of prior schedules showing how the use tax has been allocated.

**Courtesy Deliveries.** If a lease by an out-of-state lessor involves a courtesy delivery from an in-state inventory by a California new motor vehicle dealer, the local use tax on that lease should be allocated on Schedule F.

**Special Tax Districts.** Section 7205.1 *does not* affect the application of district taxes reported on Schedule A of your sales and use tax return. The district use tax due on motor vehicle leases continues to be allocated to the place where the vehicle is registered.

#### Purchases and/or Sales of \$500,000 or More Subject to Use Tax

##### • Persons Making Sales in Interstate Commerce to California Customers

Sales of goods delivered in interstate commerce with title to the property passing to a California purchaser at a point outside of California are subject to local use tax. For transactions of \$500,000 or more, by sellers engaged in business in California, the local use tax should be reported on Schedule F to the jurisdiction where the goods are delivered. Sellers **not** engaged in business in California but who voluntarily collect and report use tax may report the local tax on transactions of \$500,000 or more on Schedule F, but they are not required to do so.

##### • Persons Making Ex-tax Purchases of \$500,000 or More\*\*\*

A person who purchases tangible personal property without payment of the 1% local use tax is liable for local tax on such purchases. If the purchase price is \$500,000 or more, and the property is first functionally used at a location for which a seller's permit is not required, the local use tax should be reported on Schedule F. You can obtain a Schedule F and many other forms from the Board's website at [www.boe.ca.gov](http://www.boe.ca.gov).

\*\*\* If the property is used at a location for which a seller's permit is not required, and is a purchase of less than \$500,000, report the amount on Schedule B, Detailed Allocation by County of Uniform Local Sales and Use Tax.

IF YOU HAVE QUESTIONS REGARDING THE COMPLETION OF THIS SCHEDULE,  
PLEASE CONTACT OUR INFORMATION CENTER AT 800-400-7115.